



## Instructions for Completion of Reporting Forms For Assessment of Cable Television Properties

January 1, 2018

General instructions for completion of this form are to fill in the blue highlighted areas. The costs and formulas are locked within the worksheet, and the calculations will take place automatically as the information is entered. For individual page instructions, follow the details below.

### **Important Notes:**

Cable, components, buildings, towers, land, equipment, etc. which are used in the operation of cable television service are to be reported on this reporting form and are subject to assessment by the local assessor. Cable, components, buildings, towers, land, equipment, etc. which are used for multiple services, and are classified on the TR1-3 Telephone Annual Report as Telephone Plant In Service (TPIS), shall continue to be reported as TPIS to the central assessment section of the Iowa Department of Revenue. These items will be subject to assessment by the Iowa Department of Revenue only.

## Page 1

1. Fill in the assessing jurisdiction for which the information covers.
2. Fill in the year of assessment for which the information covers.
3. Fill in Company name and full mailing address.
4. Fill in telephone number and a contact person who can provide additional information if needed.
5. Fill in the system information, which includes system mhz., type of signal (digital or analog), channel capacity, and current subscribers.
6. Sign the form, print the name of the person, their title, and the date the form was completed.

## Page 2

1. Enter the miles of new cable and components added to the system under the most current year and in the appropriate column by type of cable.
2. Transfer the miles of cable and components from prior years as listed on previous reporting forms.
3. If reporting miles of replacement cable, remove both the miles of cable and components from the year in which they were originally added, and place those miles under new cable in the most current year and in the appropriate column by type of cable. (ie. You replaced 2 miles of aerial coax with 2 miles of underground fiber, make sure the appropriate type of cable is added in the most current year.)
4. If reporting rebuilt miles of cable, remove the miles of components from the year in which they were originally installed, and add an equal number of miles of components to the most current year under the same cable type. (ie. If you rebuilt 2 miles of aerial fiber from 2003, you would remove 2 miles of only components from 2003 and add 2 miles of components to the most current year under aerial fiber.)
5. Fill in the total capital improvement costs of newly installed cable where cable did not previously exist.
6. Fill in the total Capital Improvement Costs of **replaced cable** for the current fiscal year, along with the type of cable you are currently replacing with. If unable to accurately list the miles of replaced cable, please give the assessor the actual costs, to include the cable, components, labor and overhead. If no original year is known, the

assessor will use the accounting method of first in/first out, and remove an appropriate number of miles from the oldest year and report it as miles of new in the most current year under the appropriate type of cable.

7. Fill in the total Capital Improvement Costs of **rebuilt cable** for the current fiscal year. The costs should include the cost of components, labor and overhead. If unable to accurately report the original year in which the components were placed in service, the assessor will use the accounting method of first in/first out, and remove an appropriate number of miles of components (of the same type) from the oldest year reported, and add the same number of miles to the most current year under the identical type of cable.

Note: Capital expenditures are expenses that add to the value or useful life of property or adapt property to a new or different use.

### Page 3

1. List the number of subscriber drops and the year they were originally placed into service. This should include all drops, whether they are currently a subscriber or not, as we are valuing the system, not the current subscribers. Only report those drops solely dedicated to cable television.

**2. Subscriber drops reported on the Iowa Telephone annual report (TR1-3) as operating TPIS should not be reported on this form.**

### Page 4

1. List the number of Optic OTN sites by the year they were placed into service. Optic OTN is part of the allocated system, and the value will be split accordingly.

2. List the number of headend channels by the year they were placed into service. Headend channels are to be assessed on "situs", and are not part of the allocated system. Master headend should be assigned a separate parcel number or added to the assessment for the building where they reside.

### Page 5

1. If you know the parcel number on which the master headend sets, you may enter it here. If not, you will have to work with your local assessor to determine the proper parcel number for assessment purposes.

2. If you know the parcel numbers on which the system will be allocated, you may enter them here. If not, you will have to work with your local assessor to determine the proper number of subscribers within each taxing district, and the parcel numbers that the allocated system will be assessed to.

3. The Allocation Cost Errors and the Allocation of Assessment Errors are simply there to show the assessor that the system has been 100% allocated. When properly allocated, the errors will both show as \$0.

### Conclusion

Once all the information has been correctly entered into the form, the form will calculate the system value and produce a fair and uniform assessment. A two page supplemental form has been added to the report to list towers, antennas, dishes, equipment building, fences and gates owned by the cable television company. Although these items can be reported on the same form, these items are to be assessed on situs, and should be assigned separate parcel numbers based on their location. There is also a page for notes, either by the reporting company or the assessor, as to circumstances that may be pertinent to the assessed valuation of the cable television property. The notes page may also be used to report additional buildings or improvements which are to be assessed at the local level.

**Please submit the reporting form to the appropriate assessor by February 15, 2018.**